
UNIVERSITAS BINA NUSANTARA**Faculty of Economic and Communication****Accounting and Finance Department****Thesis of Bachelor Program in Accounting****Even Semester 2014/2015**

***THE INFLUENCE OF IMPLEMENTATION PROFESSIONAL ETHICS, EMOTIONAL
INTELLIGENCE AND SPIRITUAL INTELLIGENCE ON AUDITOR'S
PERFORMANCE (EMPIRICAL STUDY ON PUBLIC ACCOUNTANT FIRM IN DKI
JAKARTA)***

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Abstract

This research is aimed to know the effect of professional ethics, emotional intelligence, and spiritual intelligence on auditor's performance. The sample of this study were auditors on CPA firm in DKI Jakarta. The collection technique of this study was the technique of survey by distributing questionnaires directly to each auditors on CPA firm. Analysis of data by using double linear regression analysis by applying spss program to see impact of professional ethics, emotional intelligence, and spiritual intelligence on auditor's performance. The findings of this research shows that (1) professional ethics had a significant positive impact on auditor performance, (2) emotional intelligence had a significant positive impact on auditor performance, (3) spiritual intelligence had a significant positive impact on auditor performance, (4) professional ethics, emotional intelligence, and spiritual intelligence simultaneously give significant impact toward the auditor's performance. (RS)

Keywords: Professional Ethics, Emotional Intelligence, Spiritual Intelligence, Auditor's Performance.

UNIVERSITAS BINA NUSANTARA

Fakultas Ekonomi dan Komunikasi

Jurusan Akuntansi dan Keuangan

Skripsi Sarjana Strata 1 Akuntansi

Semester Genap 2014/2015

**PENGARUH PELAKSANAAN ETIKA PROFESI, KECERDASAN EMOSIONAL
DAN KECERDASAN SPIRITUAL
TERHADAP KINERJA AUDITOR
(STUDI EMPIRIS PADA KANTOR AKUNTAN PUBLIK DI DKI JAKARTA)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh etika profesi, kecerdasan emosional dan kecerdasan spiritual terhadap kinerja auditor di DKI Jakarta. Sampel dalam penelitian ini adalah auditor dalam kantor akuntan publik yang ada di DKI Jakarta. Data dikumpulkan dengan menyebarkan langsung kuesioner kepada responden yang bersangkutan. Teknik analisis data dengan menggunakan analisis regresi linear berganda dengan bantuan program SPSS untuk melihat pengaruh etika profesi, kecerdasan emosional, dan kecerdasan spiritual terhadap kinerja auditor. Hasil penelitian membuktikan bahwa; (1) Etika profesi berpengaruh positif terhadap kinerja auditor. (2) Kecerdasan emosional berpengaruh positif terhadap kinerja auditor. (3) Kecerdasan spiritual berpengaruh positif terhadap kinerja auditor. (4) etika profesi, kecerdasan emosional, dan kecerdasan spiritual secara simultan berpengaruh signifikan terhadap kinerja auditor. (RS)

Kata kunci: Etika Profesi, Kecerdasan Emosional, Kecerdasan Spiritual, Kinerja Auditor.